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No. 4]

NEW DELHI, SATURDAY, JANUARY 25, 1969 (MAGHA 5, 1890)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके
(Separate paging is given to this Part in order that it may be filed as a separate compilation)

भाग III—खण्ड 3

PART III—SECTION 3

सबू प्रशासनों से सम्बन्धित अधिसूचनाएं

Notifications relating to Minor Administrations

GOVERNMENT OF PONDICHERRY

(Law and Labour Department)

Pondicherry, the 9th January 1969

C. No. 1903/68-LLD(Judl).—Shri B. Bapanayya, Block Development Officer, Yanam who was holding full additional charge as Judge-de-Paix-cum-First Class Magistrate, Yanam with effect from the forenoon of 16-3-1968, ceased to hold the full additional charge of the post with effect from the forenoon of 1-11-1968.

(By order of the Lieutenant Governor)

M. S. BAKKIAM

Under Secretary to Government.

UNION TERRITORY OF DADRA AND NAGAR HAVELI

Silvassa, the 23rd Dec. 1968

Bombay Motor Vehicles Tax Act, 1958, as extended to Union territory of Dadra and Nagar Haveli.

No. ADM/LAW/223.—In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958), as extended to the Union territory of Dadra and Nagar Haveli, I, Nakul Sen, Administrator, Dadra and Nagar Haveli, do hereby direct that on and from the 1st day of January 1969, there shall be levied and collected a tax at the annual rate specified in column 2 of the Schedule appended hereto, on the motor vehicles specified in the corresponding entry in column 1 of that Schedule, used or kept for use in the Union territory of Dadra and Nagar Haveli.

SCHEDULE

Motor Vehicles	Annual rate of tax (in rupees)
1	2
PART I—Motor Vehicles using motor spirit.	
A. Motor Vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power—	
(a) Cycles not exceeding 50 Kgs. in weight unladen.	12
(b) Cycles exceeding 50 Kgs. but not exceeding 100 Kgs. in weight unladen.	24
(c) Cycles exceeding 100 Kgs. in weight unladen.	32
(d) Tricycle For every 25 Kgs. weight or part thereof.	10
(e) Cycles or tricycles used for drawing a trailer or side-car.	4 in addition to the rate specified above.
II. Motor vehicles not exceeding 250 Kgs. in weight unladen adapted and used for invalid.	5

Motor Vehicles	Annual rate of tax (in rupees)
1	2
III. Motor Vehicles (including tricycles) used for the carriage of goods or materials—	
For every 100 Kgs. of registered laden weight or part thereof—	10
Provided that where a tax on motor vehicles is levied by any local authority, the rates for motor vehicles registered for use solely within the limits of such local authority shall be two-thirds of the aforesaid rates.	
IV. Motor Vehicles (including tricycles) plying for hire and used for carriage of passengers—	
(a) Vehicles licensed to carry in all not more than 2 passengers.	50
(b) Vehicles licensed to carry in all more than 2 but not more than 4 passengers.	220
(c) Vehicles licensed to carry more than 4 passengers.	The rates specified in (b) above plus Rs. 20 for every passenger in addition to four passengers for which the vehicle is licensed to carry.
Provided that where a tax on motor vehicles is levied by any local authority, the rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid rates.	
V. Breakdown vans used for towing disabled vehicles.	80
VI. Motor Vehicles other than those liable to tax under the foregoing provisions of this part—	
(a) Vehicles not exceeding 750 Kgs. in weight unladen.	55
(b) Vehicles exceeding 750 Kgs. but not exceeding 1,500 Kgs. in weight unladen.	80
(c) Vehicles exceeding 1,500 Kgs. but not exceeding 2,250 Kgs. in weight unladen.	120
(d) Vehicles exceeding 2,250 Kgs. in weight unladen (with seating capacity for not exceeding 15 persons including the driver).	200
(e) Vehicles exceeding 2,250 Kgs. in weight unladen (with seating capacity for more than 15 persons including the driver).	200 plus Rs. 4 per person in excess of 15.
VII. Additional tax payable in respect of motor vehicles used for drawing trailers—	
(i) For each trailer when the trailer is used for carriage of goods.	The rates specified in clause (III) in respect of motor vehicles used for carriage of goods or materials.

Motor Vehicles	Annual rate of tax (in Rupees)
1	2
(ii) For each trailer when used for the carriage of passengers.	The rate specified in clause (IV) in respect of motor vehicles plying for hire and used for carriage of passengers.
(iii) For each trailer when the trailer is used for any other purpose:	25
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
B. Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in clause (A) plus 50 per centum.
C. Dealers in, or manufacturers of, motor vehicles.	
For general licence in respect of each motor vehicles.	50
PART II—Motor Vehicles using fuel other than motor spirit.	The rates shown in Part I plus a surcharge of 50 per cent on all or any class of motor vehicles mentioned therein provided that such surcharge shall in no case, exceed Rs. 360.

By order of the Administrator,
(M. S. DAYAL),
Collector
Dadra and Nagar Haveli

THE DADRA AND NAGAR HAVELI MOTOR VEHICLES TAX RULES, 1968

No. ADM/LAW/223.—In exercise of the powers conferred by section 23 of the Bombay Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958), as extended to the Union territory of Dadra and Nagar Haveli, I, Nakul Sen, Administrator, Dadra and Nagar Haveli, do hereby make the following rules, namely:—

1. *Short title extent and commencement.*—(1) These rules may be called the Dadra and Nagar Haveli Motor Vehicles Tax Rules, 1968.

(2) They extend to the whole of the Union territory of Dadra and Nagar Haveli.

(3) They shall come into force on the 1st day of January, 1969.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

(a) "Act" means the Bombay Motor Vehicles Tax Act, 1958, as extended to the Union territory of Dadra and Nagar Haveli;

(b) "declaration and additional declaration" mean, respectively, a declaration and additional declaration delivered under section 6;

(c) "Form" means a form appended to these rules;

(d) "Union territory" means the Union territory of Dadra and Nagar Haveli;

- (e) "registered" means registered or deemed to be registered under the Motor Vehicles Act, 1939;
- (f) "section" means a section of the Act;
- (g) "Schedule" means a Schedule appended to these rules;
- (h) words and expressions used but not defined in these rules shall have the meanings assigned to them in the Act or in the Motor Vehicles Act, 1939,

3. *Assessment of rate of tax.*—When a motor vehicle is registered within the Union territory, then,—

- (a) The Taxation Authority, where it is also the registering authority, shall, after verifying the particulars furnished in the application for registration, determine the rate at which the motor vehicle so registered is liable to be taxed and make an endorsement in Form "T" on the application aforesaid;
- (b) the registering authority, where it is not also the Taxation Authority, shall forthwith intimate the fact of such registration to the Taxation Authority and forward to the Taxation Authority the application for registration in order to enable the Taxation Authority to determine the rate of tax at which the motor vehicle should be taxed and to make an endorsement in Form "T" on the application aforesaid.

4. *Means of payment of tax.*—The payment of tax may be made into Silvassa Treasury or to the Taxation Authority in cash or by demand draft or money order :

Provided that—

- (a) if the amount is sent by post, it shall not be sent except by demand draft or by money order,
- (b) no demand draft shall be accepted by the Taxation Authority unless it is crossed and is drawn on Silvassa Treasury,
- (c) no money order shall be accepted by the Taxation Authority unless it is addressed to such Authority and gives the necessary particulars such as the registration mark of the motor vehicle, the period for which the tax is proposed to be paid, and the amount of the tax remitted,
- (d) where payment is made by money order, the date of actual remittance of money into the post office shall be deemed to be the date of payment,
- (e) where payment is made into Silvassa Treasury, the duplicate of the challan shall be sent to the Taxation Authority.

5. *Certificate for non-user.*—(1) A registered owner of, or any person who has possession or control of, a motor vehicle, not intending to use or keep for use such vehicle in the Union territory and desiring to be exempted from payment of tax on that account shall, before the expiry of the current period for which the tax on such vehicle has been paid, make a declaration in Form "NT" to the appropriate Taxation Authority along with the certificate of taxation.

(2) If the Taxation Authority is satisfied that the motor vehicle, in respect of which a declaration in Form "NT" has been made, has not been used or kept for use for the period mentioned in the declaration and for which tax has not been paid, it shall certify that the motor vehicle has not been used or kept for use for such period.

(3) Notwithstanding anything contained in sub-rules (1) and (2), if such owner or person proves to the satisfaction of the Taxation Authority that the motor vehicle was not used or kept for use during the period for which tax has not been paid, such Taxation Authority may certify that such vehicle has not been used or kept for use during such period.

6. *Declaration.*—(1) A declaration shall be in Form "AT". It shall state—

- (a) the registration mark, if any, of the motor vehicle;
- (b) the period for which the tax is to be paid in advance in respect of the motor vehicle;
- (c) the fuel used for the motor vehicle;
- (d) if the motor vehicle is one which would be liable to be taxed at the rates specified in Class III or Class IV of clause A in the Schedule to the notification No. ADM/LAW/223, dated 23-12-68, whether the motor vehicle is intended to be used—
 - (i) solely within the limits of a local authority which has levied a tax on motor vehicles, or
 - (ii) both within and without such limits.

(2) A fresh declaration shall be made every time the payment of tax is made.

7. *Manner of delivery of declaration.*—The declaration shall be delivered either by hand delivery or sent by registered post to the Taxation Authority within whose jurisdiction the motor vehicle is to be used or kept for use. It shall be sent along with (a) the amount of tax due for the period specified in the declaration or the demand draft, the money order receipt or, as the case may be, the treasury challan in respect of such amount, (b) the certificate of taxation, if any, issued in respect of the motor vehicle, and (c) a valid certificate of insurance in respect of the vehicle.

8. *Period within which declaration is to be made.*—The declaration shall be delivered,—

- (i) where a motor vehicle is brought for registration, within three days of the application for registration;
- (ii) where the use of the vehicle was discontinued and the discontinuance duly intimated, before the vehicle is again brought into use;
- (iii) where the tax has been paid, within twenty days from the date of the expiry of the period for which the tax has last been paid;
- (iv) in other cases, within seven days of the date from which the vehicle is liable to be taxed or on demand by the Taxation Authority, whichever is earlier.

9. *Additional declaration.*—The additional declaration shall be in Form "BT" and shall state the alterations made to the vehicle or the manner in which it is proposed to be used so as to cause it to become a vehicle in respect of which a higher rate of tax is payable. Such declaration shall be delivered, in case of alterations to the vehicle, within fourteen days of the making of such alterations and in case of proposed change in the manner of the use of the vehicle before the vehicle is used in that manner to the Taxation Authority within whose jurisdiction the vehicle is used or kept for use together with the tax token and certificate of taxation in respect of the motor vehicle and the amount of additional tax payable under section 7 or the demand draft, the money order receipt or, as the case may be, treasury challan, in respect of such amount.

10. *Forms of declaration and additional declaration from whom to be obtained.*—The forms of declaration and additional declaration may be obtained from the office of Taxation Authority or registering authority.

11. *Taxation Authority to satisfy itself that declaration or additional declaration is complete.*—The Taxation Authority shall satisfy itself that every declaration or additional declaration delivered or sent to it is complete in all respects and that the proper amount of tax or additional tax, as the case may be, has been paid, and for this purpose, it may require the registered owner or the person having possession or control of the motor vehicle in respect of which the declaration or additional declaration is made, to produce the motor vehicle before itself or before an Inspector of Motor Vehicles. If the Taxation Authority is satisfied that the correct amount of tax has been paid, it shall issue a tax token in Form "CT" and a certificate of taxation in Form "TT".

12. *Application for refund under section 9.*—(1) Any person claiming a refund under section 9 or on the ground that he has paid more tax than is due from him shall submit an application in Form "DT" to the Taxation Authority within whose jurisdiction the motor vehicle is used or kept for use, stating the grounds on which the refund is claimed.

(2) Every such application shall be accompanied by the certificate of taxation and the current tax token issued in respect of such vehicle.

(3) No application claiming refund under clause (b) of sub-section (4) of section 9 shall be entertained if it is made more than six months after the expiry of the period for which the refund is claimed.

13. *Certificate of refund.*—(1) If on receipt of an application under rule 12 the Taxation Authority, after making such enquiry, if any, as it deems fit, is satisfied that a refund is admissible, it shall calculate the amount of refund due, issue to the applicant a certificate in Form "ET" and return to the applicant the certificate of taxation after making entries thereon of any refund admitted together with a fresh tax token if the tax on the vehicle is levied at a rate different from that at which it was originally levied. If the application for refund is rejected, the current tax token shall be returned to the applicant.

(2) If the Taxation Authority refuses to sanction the full amount of the refund claimed, it shall communicate its reasons for doing so in writing to the applicant.

14. *Payment of refund.*—Any person to whom a certificate in Form "ET" has been issued under rule 13 shall, presentation of the certificate at the Silvassa Treasury within thirty days from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the Taxation Authority, be entitled to have the refund of the sum mentioned therein.

15. *Register of refunds.*—The Taxation Authority shall maintain a register of refunds of the tax and every amount for which a certificate in Form "ET" has been issued shall be entered in such register. If the Taxation Authority issuing the certificate of refund is not the authority in whose custody the records of the motor vehicle are maintained, it shall communicate the particulars of the refund to such other authority.

16. *Levy of tax, etc., in case of fleet-owner.*—In the case of a fleet-owner, the foregoing provisions shall so far as may be, apply subject to the following modifications, namely :—

(1) The preliminary declaration under sub-section (1) of section 10 and the final declaration under sub-section (4) of section 10 shall be made in Form "HT" and Form "IT" respectively.

(2) Such declarations shall be delivered to the Taxation Authority by hand delivery or sent to it by registered post. The final declaration along with Form "IT" shall be sent so as to reach the Taxation Authority on or before the 30th April of the year next to which it pertains.

(3) A certificate of provisional assessment of tax under sub-section (2) of section 10 shall be issued by the Taxation Authority in Form "KT" by the second week of April of the year to which it pertains.

(4) A certificate of final assessment of tax under sub-section (5) of section 10 shall be issued by the Taxation Authority in Form "KT".

(5) The amount of additional tax due if any as a result of the final assessment of tax shall be paid by the fleet-owner to the Taxation Authority, within fifteen days from the date of receipt of the certificate of final assessment by him.

(6) (a) In case of excess payment, a certificate for refund of the difference between the amount of tax provisionally paid by the fleet-owner and the amount of tax, as finally determined shall be issued by the Taxation Authority to the fleet-owner in Form "LT", within fifteen days from the date of issue of the certificate of final assessment of tax.

(b) A fleet-owner to whom a certificate in Form "LT" has been issued shall, on presentation of the certificate at the Silvassa Treasury, within thirty days from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the Taxation Authority, be entitled to have the refund of the sum mentioned therein.

(c) The Taxation Authority shall maintain a register of refunds and every amount for which a certificate of refund in Form "LT" is issued shall be entered in such register. It shall also make an endorsement of the refund on the certificate of provisional assessment issued by it.

(7) Notwithstanding the issue of the certificate of final assessment of tax if subsequently it is found that on account of—

- (i) use of motor vehicles previously declared as not intended for use, or
- (ii) registration of motor vehicles not specified in the final declaration, or
- (iii) alterations to motor vehicles not specified in the final declaration, or
- (iv) any other reason,

an additional amount of tax is due from the fleet-owner the Taxation Authority shall issue a notice to the fleet-owner giving sufficient details for the additional claim and requiring him either—

- (a) to pay the sum demanded in the notice; or
- (b) to show cause to the satisfaction of the Taxation Authority why he is not liable to pay the same,

within fifteen days from the date of receipt of such notice. If the fleet-owner fails to pay the sum or to show cause to the satisfaction of the Taxation Authority the Taxation Authority shall issue notice of demand requiring the fleet-owner to pay the sum within fifteen days from the date of receipt of such notice and the fleet-owner shall be liable to pay the additional amount of tax accordingly :

Provided that while assessing the additional amount of tax due, the amount of refund of tax found to be due after the issue of the certificate of final assessment of tax on account of—

- (i) non-use of motor vehicles previously declared as intended for use, or

- (ii) not carrying out alterations to motor vehicles specified in the final declaration, or

- (iii) any other reason,

shall be taken into account and deducted from the additional claim, and if it is found that any refund of tax is due to the fleet-owner, it shall be adjusted while recovering the amount of provisional tax for the next financial year.

(8) Every fleet-owner shall maintain a record of his transport vehicles in use in Form "JT".

17. *Vehicles exempted from tax under section 13.*—

(1) A registered owner of, or person who has possession or control of, a motor vehicle used or kept for use in the Union territory, claiming exemption from payment of tax under section 13 shall make an application in Form "MT" for a token showing that the motor vehicle is exempted from payment of tax.

(2) The application shall be signed by the applicant and delivered either by hand delivery or by post, to the Taxation Authority within whose jurisdiction the motor vehicle is used or kept for use and shall be accompanied by the certificates of taxation, if any, and a valid certificate of insurance in respect of the vehicle.

(3) If the Taxation Authority is satisfied that the vehicle is exempted from payment of tax it shall issue a token in Form "CT" with the word "Exempted" written on it in the space opposite the entry "class". Such token shall be valid for the period specified in it.

(4) On the expiry of the period for which the token is valid, a fresh application for claiming exemption from the tax shall be made.

(5) The application under this rule shall be made within seven days of the entry of such a vehicle into the Union territory or within seven days of the expiry of the period of the token, if any, last issued in respect of such vehicle or along with the application for registration if such vehicle is produced for registration for the first time.

(6) Nothing contained in this rule shall apply to motor vehicles for which declaration in Form "FT" has been made under rule 21.

18. (1) The following classes of persons or of vehicles are exempted from the liability to pay the whole or part of the tax under the Act, to the extent indicated against each—

- (i) Motor vehicles owned and kept for use by department of Central or State Governments or *Union territories*..... whole.

Provided that this exemption shall not apply to motor vehicles belonging to the Central Government Railways operating for Commercial purposes.

- (ii) Motor vehicles owned and kept for use by any local authorities situated within the Union territory and *neighbouring States of Gujarat and Maharashtra*..... whole.
- (iii) Motor vehicles owned by the manager of a School and kept for the sole use of conveying pupils to and from the School.....whole.
- (iv) Motor vehicles classed as Ambulances owned by the authorities of hospitals and kept for the sole purpose of conveying patients to and from the hospital..... whole.
- (v) Motor vehicles except transport vehicles temporarily brought into the Union territory and kept for use therein for a period not exceeding thirty days..... whole.

- (vi) Motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between Union territory and any other State Government or *Union territory*.... exemption in accordance with the terms and conditions of such reciprocal arrangement.

- (vii) Motor vehicles imported under *Triptyque* or *Carnet de passage* and temporarily brought into the Union territory.....Total exemption for the first thirty days of their stay in the Union territory.

- (viii) Motor vehicles exempted under the Auxiliary Force Act, 1920 or any other law for the time being in force relating to the Armed forces..... whole.

- (ix) Motor vehicles used on the authority of the trade certificate and for one of the purposes mentioned in the *Rule 3.26* of the *Dadra and Nagar Haveli Motor Vehicles Rules, 1966*..... whole.

- (x) Motor vehicles other than transport vehicles brought permanently into the Union territory.....Total exemption for the quarter during which any such vehicle is so imported provided that it has been taxed for the same quarter in any other State or Union territory in India.

(2) A person (other than a department of the Central or State Government or Union territory) who is wholly exempt from liability to pay tax under this Rule must nevertheless fill in and deliver the form of declaration and obtain a *token* unless he is exempt under clause (v) of this Rule.

(3) No person shall be entitled to exemption under clause (v) unless he has paid tax to the Government of another State or Union territory for the period for which exemption is claimed.

19. *Power to stop motor vehicle.*—Any police officer in uniform, of and above the rank of a constable, or any officer of the Motor Vehicle Department in uniform, of and above the rank of an Assistant Motor Vehicles Inspector, may exercise the powers mentioned in section 15.

20. *Composition of offences.*—(1) Where any person is alleged to have contravened the provisions of clause (a) of sub-section (1) of section 16, the Taxation Authority in whose jurisdiction the contravention has been committed or any Inspector of Motor Vehicles authorised in writing by the Taxation Authority, may inform such person by notice in writing that he may compound the alleged offence by paying within ten days from the date of such notice the amount of tax due in respect of the motor vehicle together with the penalty calculated in accordance with sub-rule (2).

(2) The amount of penalty recoverable by way of composition of an offence under clause (a) of sub-section (1) of section 16 shall, for each month or part of the month for which the tax due has not been paid, be—

- (a) 4 per cent of the amount of tax calculated at the annual rate in respect of the said motor vehicle if the offence is reported voluntarily by or on behalf of the defaulter.
- (b) 8 per cent of the amount of tax calculated at the annual rate in respect of that motor vehicle if the offence is not reported voluntarily by or on behalf of the defaulter :

Provided that the amount of penalty shall in no case exceed—

- (i) twice the amount of tax calculated at the annual rate in respect of the said motor

vehicle where the defaulter has previously been convicted of an offence under clause (a) of sub-section (1) of section 16 or has paid any amount by way of composition in accordance with section 18 or under any law corresponding thereto in force in any part of the Union territory for a similar offence committed within a period of two years immediately preceding the date of the alleged offence, and

- (ii) the amount of the annual rate in respect of such motor vehicle in other cases.

21. *Record of penalties to be maintained.*—Every Taxation Authority shall maintain a record of all sum payable as penalties and of all recoveries made under rule 19.

22. *Declaration to be submitted in respect of vehicles brought into Union territory.*—Any person—

- (a) who brings a motor vehicle into the Union territory and keeps it for use therein, or
(b) who keeps a motor vehicle outside the Union territory but ordinarily uses such motor vehicle in the Union territory,

shall, within seven days of the entry of the motor vehicle into the Union territory or of the commencement of such use, as the case may be, deliver or cause to be delivered to the nearest Taxation Authority a declaration in Form "FT".

23. *Tax on transport vehicles brought into the Union territory on temporary permit.*—If a transport vehicle is brought for use into the Union territory on the basis of temporary permit, the tax shall be leviable for the whole of the period for which it is used or kept for use in the Union territory. The amount of the tax due shall be computed as provided in section 4 of the Act on annual rate prescribed under section 3 of the Act and shall be paid to the nearest Taxation Authority by the owner or the person having possession or control of such motor vehicle within seven days of the entry of the vehicle into the Union territory or on demand by Taxation Authority or any officer authorised by it in this behalf whichever is earlier.

Explanation.—For the purpose of this rule—

- (i) part of a calendar month shall be treated as one month, and
(ii) the period for which tax is to be paid shall not necessarily expire at the end of a quarter.

24. *Issue of token in case of vehicles brought for use in Union territory.*—Where on receipt of a declaration in Form "FT" the Taxation Authority is satisfied that the vehicle in respect of which such declaration is made is exempted from the payment of tax or that the amount of tax due in respect of such vehicle has been paid, it shall notwithstanding anything contained in rule 11 furnish the person making the declaration with a token in Form "GT". If the vehicle is exempted from the payment of the tax the word "Exempted" shall be written on the token in the space opposite the entry "Tax paid".

25. *Token.*—(1) A token issued under these rules in respect of any motor vehicle shall be attached to, and carried on, the vehicle at all times when the vehicle is in use or kept for use in any public place. The token shall be enclosed in a holder in accordance with the specification set out in the Second Schedule.

(2) The token shall—

- (i) in the case of motor cycles, motor cycles with side cars, motor tricycles and motor scooters, be carried in a conspicuous place on the left side of the vehicle, and

- (ii) in the case of other motor vehicles, be carried on the left side of the vehicle and not less than 76.20 centimeters not more than 2 meters from the ground level between two parallel lines, the first drawn vertically through the rearmost part of the driving seat and the second drawn 15.24 centimeters in front of the base of the front glass wind-screen where fitted or where no such wind-screen is fitted through a point one meter and 21.92 centimeters forward of the first line :

Provided that in the case of a motor vehicle fitted with a front glass wind-screen extending across the motor vehicle, the token shall be carried facing forwards on the left lower corner of the glass of the wind-screen so as to be visible through the glass.

(3) The token shall be placed and carried on the motor vehicles so as to be clearly visible at all times by day-light to a person standing near the left side of the motor vehicle whether such motor vehicle is moving or stationary.

(4) The token of which the validity has expired shall be removed on the expiry of the period for which it is valid and on the expiry of the further period allowed by rules 8 and 23 for payment of tax.

26. *Alteration, etc., of tax token.*—(1) No person shall alter, deface, mutilate or add anything to a token issued under these rules or exhibit it on a motor vehicle other than the vehicle for which such token has been issued.

(2) No person shall exhibit any imitation of a token or carry in a motor vehicle any token which has been altered, defaced, mutilated or has become illegible.

(3) If a token is lost, destroyed, defaced or altered or has become illegible the person to whom such token has been issued shall immediately report the fact to the Taxation Authority who issued it and obtain a duplicate from it on payment of a fee of Rs. 2.

(4) If a token is mutilated or defaced or has become illegible it shall be sent along with the application for obtaining a duplicate.

(5) If the original token reported to be lost is subsequently found, it shall be surrendered without delay to the Taxation Authority which issued it.

27. *Fraction of rupee.*—For the purpose of calculating the amount of refund due to any person or the amount of penalty due from any person, the fraction of a rupee less than fifty paise shall be taken as fifty paise and the portion of rupee exceeding fifty paise shall be taken as a rupee.

28. *Register of receipts of tax.*—The Taxation Authority shall maintain a register of receipts of the tax.

29. *Notice of place and time of business.*—The Taxation Authority shall give public notice of the places at which the date on which and the hours between which payment of the tax may be made and applications made and heard under the Act.

30. *Appeals under section 14 to appellate authority.*—(1) Any person aggrieved by an order of a Taxation Authority made under the Act may, within thirty days from the date of receipt of such order where such person is a fleet-owner appeal to the Administrator and in any other case, to the Collector (hereinafter in these rules referred to as the "appellate authority").

(2) An appeal under sub-rule (1) shall be preferred in duplicate in the form of a memorandum setting forth concisely the grounds of objection to the order appealed against and shall be accompanied by a certified copy of that order, and a fee of rupees five in cash.

31. *Procedure on appeals.*—Where an appeal is presented under rule 30, the appellate authority shall give an intimation thereof to the Taxation Authority against the order of which the appeal is preferred and may, after giving an opportunity to the parties concerned to be heard and after making such inquiry as it deems fit, either confirm or modify or set aside the order of the Taxation Authority.

32. *Supply of copies.*—The appellate authority or the Taxation Authority against the order of which an appeal has been preferred under rule 30 may give to any person interested in the appeal copies of the memorandum of appeal and of any documents produced therewith on payment of a fee of two rupees per copy of each document.

33. *Supply of information regarding payment of tax, etc.*—The Taxation Authority may supply information on all or any of the items specified below regarding any motor vehicle registered in the records maintained by it to any intending purchaser of such vehicle on an application made by him and on payment of a fee of Re. 1 per vehicle—

- (1) The class and rate of tax payable;
- (2) For what period tax has been paid;
- (3) Whether tax or additional tax has been paid or is due for a particular period;
- (4) Whether non-use of the vehicle has been intimated;
- (5) Whether refund of tax has been claimed or allowed;
- (6) Whether the vehicle is exempted from payment of tax;
- (7) Whether any appeal has been filed under section 14 of the Act; and
- (8) Whether the registered owner has been prosecuted for any offence punishable under the Act.

34. *Penalty for contravention of rules.*—Whosoever contravenes any of the provisions of rules 6, 7, 8, 9, 16, 17, 22, 23, 25 and 26 shall, on conviction, be punished with fine which may extend to two hundred rupees, if no penalty is prescribed by the Act for such contravention.

FORM "T"

[See rule 3(a) and (b)]

Motor Vehicle No. is liable to tax under Class., clause A*/B*/C*/, Part I*/II* of the Schedule to Notification No. ADM/LAW/223, dated 23-12-1968.....

Annual Rate of Tax Rs.

Quarterly Rate of Tax Rs.

Date

Taxation Authority.

Dadra and Nagar Haveli, Silvassa.

*Strike out whichever is inapplicable.

FORM "NT"

[See rule 5(1)]

Form of intimation of non-use in respect of a Motor Vehicle.

I,, (residing at)..... registered owner/person in possession or control of motor vehicle No. in respect of which tax has been paid up to..... to the Taxation Authority..... hereby declare that I shall not use or keep for use in the Union Territory of Dadra and Nagar Haveli the said vehicle for the period commencing on the..... 19 .. and I further declare that I shall keep the said motor vehicle during the aforesaid period at the following place, namely :—

(Here insert full address of the place of garage where the motor..... vehicle is kept). and that I shall not remove it from that place without the previous permission of the Taxation Authority.

Date

Signature of the Applicant

FORM "AT"

[See rule 6(1)]

Form of Declaration to be made in respect of a Motor Vehicle used..... or kept for use in the Union territory of Dadra and Nagar Haveli.

I,, (address)..... desire to pay in respect of motor vehicle No. the tax due

from *30th September

*30th June

*31st December

up to *31st March

of the
current financial year and tender Rs. by
*Treasury challan No. dated on
Treasury/ *cash/
/*demand draft/*money order, being the tax due for the period.

(a) I intend/do not intend to use the vehicle solely within the limits of†..... which has*/...../* has not levied a tax on motor vehicles.

*(b) I intend to use the vehicle both within and without the limits of local authorities.

*Strike out whichever is inapplicable.

†Here specify name of local authority.

(c) The fuel used in the vehicle is motor spirit
other than motor spirit

(d) Name of Insurer.

(e) Insurance certificate No.

(f) Date of validity from..... to

Dated

Signature

Note.—Under section 16 of the Bombay Motor Vehicle Tax Act, 1958, the delivery of the declaration by any person wherein the particulars required by or under the Act are not fully and truly stated render such person liable on first conviction to a fine which shall not be less than a sum equal to the quarterly tax payable in respect of the vehicle and which may extend to a sum equal to

the annual tax payable in respect of the vehicle and in the event of such person having been previously convicted of an offence under that section to a fine which shall not be less than a sum equal to the tax payable in respect of the vehicle for two quarters and which may extend to a sum equal to twice the annual tax payable in respect of the vehicle. Failure to deliver a declaration duly filled in on or before the proper date renders the person concerned liable on first conviction to a fine up to Rs. 100 and for each subsequent conviction to a fine up to Rs. 200.

Certified that the abovementioned vehicle is liable to tax under Class..... of clause..... Part of the Schedule to the notification No. ADM/LAW/223, dated 23-12-68 and that Rs. is due for the period commencing on and ending on

Dated

(Signature)

Taxation Authority,
Dadra and Nagar Haveli,
Silvassa.

The tax of Rs. mentioned above has been duly received by me, vide receipt No. dated

(Signature)
Cashier.

Tax token No. to expire on
has been issued today.

(Signature)
Taxation Authority,
Dadra and Nagar Haveli, Silvassa.

R. C. Completed.
Index card completed.

FORM "BT"

[See rule 9]

*Declaration of alterations to a Motor Vehicle

*Declaration stating the manner in which a Motor vehicle is proposed to be used.

I residing at
hereby declare that I
*have made the following
*propose to use

alterations in

my motor vehicle bearing registration mark No.

*from

*in the following manner :—

*on

thereby making it liable to a higher rate of tax under the Bombay Motor Vehicles Tax Act, 1958, as extended to the Union territory. The tax token granted in respect of the motor vehicle No. is hereby surrendered.

I tender Rs. in payment of the additional tax due up to

I also forward herewith the certificate of taxation in respect of the motor vehicle.

*Description of alterations.

*Description of manner of proposed use.

Dated

Signature

*Strike out whichever is inapplicable.

FORM "CT"

[See rules 11 and 17(3)]

BOMBAY MOTOR VEHICLES TAX ACT, 1958
AS EXTENDED TO THE W. T. OF D. & N. H.

S. No.
Make
Engine No.
Motor Vehicle No.
Class Tax Paid
Exempted
Expiring on

Taxation Authority,
Dadra & Nagar Haveli,
SILVASSA.

FORM "TT"

[See rule 11]

The Certificate of Taxation.

Registration mark of the motor vehicle.

Annual rate of tax Taxation Class
Quarterly rate of tax

Amount paid and period for which tax has been paid,	Date, stamp and signature of receiving Taxation Authority.	Amount and number of re-order of fund issued.	Date, stamp and signature of sanctioning Authority.

FORM "DT"

[Section 9 and rule 12]

Application for refund of tax

I,, residing at, owner of motor vehicle bearing registration number having paid the tax on the said vehicle for the period up to hereby claim a refund of the tax in respect of the period from onwards, on the following grounds :—

A. 1. * (a) The tax token in respect of the vehicle *is/was surrendered* herewith/on together with the certificate of taxation for endorsement;

*or

(b) I am unable to surrender the Tax Token and/or* the certificate of taxation for the following reasons beyond my control :—

*or

(c) The vehicle has not been used in any public place from to, and the application for refund could not be made for the following reasons beyond my control :—

E The following is the address of the place of garage where the vehicle will be*/was kept in non-use during the entire period for which refund is claimed :—

2. *That the registration of motor vehicle (Chasis No.) was refused on

3. *That the vehicle is subject to a lower rate of tax on grounds mentioned in sub-section (3) of section 9.

4. *That I have erroneously paid more tax than what was leviable.

B. The following proof of my claim is attached herewith :—

Date	Applicant
------	-----------

*Strike out whichever is inapplicable.

£ To be filled in where (a) or (b) or (c) applies.

FORM "ET"

[See rules 13(1), 14 and 15]

(Payable within thirty days from the date of issue or any subsequent renewal).

Certificate for refunds

To

*The Sub Treasury Officer, Silvassa

I, Taxation Authority, Dadra and Nagar Havell, hereby certify that *Shri/*Shrimati/*Kumari of £ having paid on

the amount of Rs. as tax on the motor vehicle for bearing Registration mark to a refund of Rs. on account of reasons mentioned at item No. of the following items :

(1) That the tax token of *his/*her motor vehicle No. has been surrendered.

(2) That *he/she has been refused registration of *his/*her motor vehicle.

(3) That motor vehicle No. has not been used in any public place from to .

(4) That *his/*her motor vehicle No. is liable to tax at a lower rate.

(5) That a sum of (instead of a sum of for tax due) has been paid through mistake.

A note of refund has been made on the original document. Please pay to *Shri/*Shrimati/*Kumari rupees (words and figure) on account of the above refund.

Dated

Signature of Taxation Authority
Dadra and Nagar Havell,
Silvassa.

*Strike out whichever is inapplicable.

£ Full particulars and permanent address of the person who has paid tax should be inserted.

†A brief description of the motor vehicles should inserted, if it has not been registered.

FORM "HT"

[(See rule 16(1))]

Form of Preliminary Declaration to be made by a fleet-owner in respect of Motor Vehicles used or kept for use in the Union territory of Dadra and Nagar Havell.

I/We hereby declare that the transport vehicles as per particulars furnished below, owned by me/us, were used or kept for use by me/us on the road in February 19 .

Registration marks of motor vehicles used or kept for use in February 19 .	Seating capacity as assigned in the Registration Certificate (in case of stage carriages and contract carriages)	Registered laden weight in case of goods vehicles in Kgs.	Unladen weight in case of other vehicles in Kgs.	Fuel used in motor vehicle (whether motor spirit or other than motor spirit).	Whether vehicle used solely in the limits of local authority or used both within and without such limits.	Amount of tax paid for the year ending 19 .	Rate of annual tax.	Remarks
1	2	3	4	5	6	7	8	9

and I/We desire to pay in respect of the transport vehicles owned by me/us the tax due for the year ending 19 as may be determined by the Taxation Authority.

The certificate of final assessment of tax, if any, for the year ended 19 is attached herewith.

Signature of the fleet-owner, with designation.

FORM "IT"

[See rule 16(1)]

Form of Final Declaration to be made by a fleet-owner in respect of Motor Vehicles used or kept for use in the Union territory of Dadra and Nagar Haveli.

I/We hereby finally declare that the transport vehicles as per particulars furnished below, owned by me/us, have been used by me/us on the road in the year ending 31st March 19

Regis- tration marks of motor vehicles (or in- tended to be used) during the year.	Seating capa- city as assi- gned in the Registration Certificate (in case of stage carriages and contract carriages).	Registered laden weight in case of goods vehicles in Kgs.	Unladen weight in case of other trans- port vehi- cles in Kgs.	Date of Registra- tion in case of motor vehicles newly registered during the year.	Nature and date of alter- ation if any.	Fuel used in motor vehicle, whether motor spirit or other than motor spirit	Whether motor vehicle is solely in the limits of a local authority, or both within and without such limits.	Complete calendar month or months in which the motor vehicle was not used.	Annual rate of tax.	Amount of tax due for the year.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

I/We hereby agree to pay within the prescribed time the difference of tax that may be due for the year as per certificate of final assessment that will be issued by the Taxation Authority.

The certificate of provisional assessment of tax for the year, together with the record of the motor vehicles used, in Form "JT", is attached herewith.

Signature of the Fleet-owner, with designation

FORM "KT"

[See rules 16(3) and (4)]

Form of certificate of the amount of tax payable by a fleet-owner

I, _____, the Taxation Authority, Dadra and Nagar Haveli, hereby certify on the basis of the declaration in Form "HT"/"IT" and the record of the motor vehicles in use in Form "JT" forwarded to me by the fleet-owner, _____ that the Provisional/final amount of tax payable by him/them for the year ending 19 _____ is Rs. _____ (in words)

Place :

Date :

*Taxation Authority,
Dadra and Nagar Haveli,
Silvassa.*

FORM "LT"

[See rule 16(6) (a), (b) and (c)]

(Payable within thirty days from the date of issue).

Certificate for refund of tax to a fleet-owner

To

*The Sub Treasury Officer, Silvassa.

I, _____, the Taxation Authority, Dadra and Nagar Haveli, hereby certify that the fleet-owner _____ having paid on _____ the amount of Rs. _____ as tax on his transport vehicles for the year _____ as provisionally determined under sub-section (2) of section 10 of the Bombay Motor Vehicles Act, 1958 as extended to the Union territory of Dadra and Nagar Haveli and having subsequently been found liable to pay the amount of Rs. _____ only as tax on the vehicles for the said year, as finally determined under sub-section (5) of that section (*vide* certificate of final assessment of tax issued by me on _____) is entitled to a refund of Rs. _____ on account of the difference due.

A note of refund has been made on the original document.

Please pay to _____ Rs. _____ words and figures _____ on account of the refund aforesaid.

Place :

Date :

*Taxation Authority,
Dadra and Nagar Haveli,
Silvassa.*

*Strike out whichever is inapplicable.

FORM "JT"

[See rule 16 (8)]

Statement regarding transport vehicles in use to be maintained by a fleet-owner

Division

Depot/Unit

Registered mark No. of motor vehicle	Type of motor vehicle (whether stage car- riage, contract carriage, goods vehicle or other trans- port vehicle).	Whether used on any day in the month of												Place of garage if under non- use	If remo- ved to an- other Depot, Unit, how, when and where it was removed	Remarks	
		Month :															
		Year :															
		April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March				

Countersignature of the fleet-owner, with designation.

Signature of the Officer in charge of the Depot/Unit.

Date

Date

FORM "MT"

[See rule 17(1)]

Form of application for a token showing that a motor vehicle used or kept for use in the Union territory is exempted from the payment of tax.

(To be filled in by the applicant).

I, (address) the registered owner/person in possession or control of motor vehicle No. run on motor spirit/fuel other than motor spirit and covered by certificate or insurance No. issued by (name of insurer) for the period commencing on and ending on which is exempted from payment of tax under sub-section (1) of section 13 of the Bombay Motor Vehicles Tax Act, 1958, as extended to the Union territory of Dadra and Nagar Haveli apply for a token showing that the vehicle is exempted from the payment of tax for the period ending on the (30th June), (30th September) (31st December), (31st March).

2. (The certificate of taxation and) (the certificate of insurance) in respect of the vehicle referred to above (are)/(is) enclosed as required by the provisions of rule 17 of the Bombay Motor Vehicles Tax Rules, 1959, as extended to the Union territory.

Date :

Signature

() Strike out whichever is inapplicable.

FORM "FT"

Form of Declaration for Motor Vehicles brought into the Union territory of Dadra and Nagar Haveli

[See rules 22 and 24]

I, residing (temporarily) at (permanently) at

hereby declare that I have brought the undermentioned motor vehicle into the Union territory of Dadra and

Nagar Haveli on and that I intend to keep it in the Union territory up to for use—

(a) solely within the limits of which has levied a tax.

(b) both within and without the limits of

(1) Class of a motor vehicle

(2) Registration mark

(3) Maker's name

(4) Type of the body

(5) Number of chassis

(6) Number on engine

(7) Unladen weight

(8) Seating capacity if plying for hire.. .. .

(9) Registered laden weight (if a goods vehicle).

(10) (a) Date on which the motor vehicle was last brought into and

(b) Date on which it was last removed from the Union territory of Dadra and Nagar Haveli

(11) The fuel used in the vehicle

(12) Name of Insurer

(13) Insurance Certificate No.

(14) Date of validity from to

Date

Signature of the declarant

Tax token No. expiring on

has been issued by me after recovering Rs. being the tax due.

Taxation Authority.
Dadra and Nagar Haveli,
Silvassa.

FORM "GT"

[See rule 24]

S. No.

Motor Vehicle No.

Class. Tax Paid.

Expiring on.

Taxation Authority,
Dadra & Nagar Haveli,
SILVASSA.

BOMBAY MOTOR VEHICLES TAX RULES, 1959
SECOND SCHEDULE

(See rule 24)

Specification of Holder for Tax Token

- (1) The holder shall be made of metal in such manner

as to make it weather proof. It shall be circular and shall conform to the following specifications :—

Card Tray.—The tax token shall fit neatly into a sheet metal tray of suitable thickness, having a turned up edge of sufficient depth to hold the token and a stout cover glass.

Ring Cover.—There shall be a circular ring of sheet metal shaped to fit down closely on the tray and adopted for fixing by screws, bolts or otherwise, to the vehicle in the prescribed position. A rubber ring shall be provided so as to fit in between the metal ring, the cover glass and the tray in such manner that the whole token carrier shall be weather proof.

Dimensions.—The aperture within the ring cover shall clearly exhibit the whole of the token and shall have a diameter of 6 centimeters.

(2) In cases in which the token is enclosed in a holder which is weather proof and is carried on the front glass wind-screen of the vehicle, the holder need not be of metal with a clear glass front.

By order of the Administrator,

M. S. DAYAL

Collector,

Dadra and Nagar Haveli.

Silvassa, the 23rd December 1968.